

# **SURVEY OF LOCAL GOVERNMENT FINANCES UTAH MUNICIPALITIES**

**FISCAL YEAR ENDED  
JUNE 30, 2006**

City

Cedar City Corporation  
10 North Main  
Cedar City, UT 84720

**INSTRUCTIONS - Please read separate instructions BEFORE completing this report.**

## **Part I TAX REVENUES**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	<b>Property Taxes</b>				
1.1	Property taxes - (All property taxes not separately listed below.)	T01	2,650,871	T01	
1.2	Property taxes - Debt service	T01	398,895	T01	
1.3	Property taxes - RDA increment	T01	713,063	T01	
1.4	Property taxes - Library	T01		T01	
1.5	Property taxes - Delinquent	T01	284,260	T01	
2	Fee in lieu	T01	445,856	T01	
	<b>Local Sales Taxes</b>				
3.1	General sales tax - Local option	T09	4,577,496	T09	
3.2	Highway improvement sales tax	T19		T19	
3.3	Resort community sales tax	T19		T19	
3.4	Resort plus sales tax	T19		T19	
3.5	Energy sales and use tax	T19	53,737	T19	
3.6	Transient room tax	T19		T19	
3.7	Public transit sales tax (UC 59-12-501)	T19		T19	
3.8	Other - <i>Specify</i> <input checked="" type="checkbox"/>	T19		T19	
	RAP Tax		32,054		
	Muni- Telecom		481,604		

CONTINUE ON PAGE 2 WITH PART I

**Part I TAX REVENUES - Continued**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	<b>Franchise Taxes</b>				
4.1	Telephone franchise tax	T15		T15	
4.2	Cable TV franchise tax	T15	54,743	T15	
4.3	Water franchise tax	T15		T15	
4.4	Sewer franchise tax	T15		T15	
4.5	Other - Specify <input checked="" type="checkbox"/> Natural Gas Electric	T15	578,690 987,508	T15	
	<b>Licenses, Fees and Permits</b>				
5.1	Business license fees	T28	177,386	T28	
5.2	Building permit fees	T29	1,317,347	T29	
5.3	Other licenses, permits & taxes - Specify <input checked="" type="checkbox"/> Alcohol & Animal	T99	5,859	T99	

Remarks

CONTINUE ON PAGE 3 WITH PART II

## Part II

## REVENUES - Other than tax and intergovernmental revenues

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	<b>Utility Sales Revenue/User Fees</b>				
1.1	Water supply system	A91		A91	2,807,736
1.2	Electric power system	A92		A92	
1.3	Gas supply system	A93		A93	
1.4	Transit or bus system	A94	23,315	A94	
	<b>Other Sales and Service Revenue</b>				
2.1	Sewer charges	A80		A80	3,363,165
2.2	Storm drainage	A80		A80	152,914
2.3	Garbage collection/street cleaning	A81		A81	331,693
3.1	Parks and recreation charges	A61	124,499	A61	742,057
3.2	Airport - Include rentals and gross sales of gas and oil	A01	215,999	A01	
3.3	Parking facilities, lots & meters	A60	269,647	A60	
3.4	Hospital charges received	A36		A36	
3.5	Cemeteries	A03	105,455	A03	
3.6	Municipal housing rental projects (gross)	A50		A50	
3.7	Special police services	A89	103,728	A89	
4.1	Impact fees	A89	1,135,138	A89	2,410,989
4.2	Connection fees	A89		A89	
4.3	Plan check fees	A89		A89	
4.4	Zoning & subdivision fees	A89	374,270	A89	
4.5	Sale of maps & publications	A89	4,415	A89	
5	Other miscellaneous fees	A89	350,676	A89	
	<b>Special Assessments</b>				
6.1	Street cuts and public improvement	U01	6,042	U01	
6.2	Sidewalk & curb repairs	U01		U01	
6.3	Street lighting charges - Lighting districts	U01		U01	
6.4	Other special improvement & service	U01	687,228	U01	

CONTINUE ON PAGE 4 WITH PART II

**REVENUES – Other than tax and intergovernmental revenues – Continued**

		<b>GOVERNMENTAL FUNDS</b>		<b>ENTERPRISE FUNDS</b>	
			Amount		Amount
	<b>Fines and Forfeitures (Circuit Court)</b>				
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99	
7.2	Parking ticket revenue	U99		U99	
	<b>Fines (Justice Court)</b>				
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99	187,299	U99	
8.2	Parking ticket revenue	U99		U99	
	<b>Interest, Rents and Royalties</b>				
9	Interest earnings	U20	687,457	U20	674,952
10	Rents and royalties	U40	229,938	U40	
	<b>Miscellaneous</b>				
11	Other miscellaneous revenue – <i>Specify</i> <input checked="" type="checkbox"/>	U99		U99	
	Library Fees		11,564		
	RDA		316,090		
12	Proceeds from bond issues	NR		NR	
13	Receipts from sale of real property	U11	3,400,137	U11	

Remarks

CONTINUE ON PAGE 5 WITH PART III

## Part III INTERGOVERNMENTAL REVENUE

FORM F-65(UT-2) (2-16-2006)

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GOVERNMENTAL FUNDS						ENTERPRISE FUNDS							
		From the State (a)		From other local governments (b)		From federal government directly (c)		From the State (d)		From other local governments (e)		From Federal government directly (f)	
1	General support	C30	500,366	D30	B30		C30		D30	B30			
2	Public safety grants	C89		D89	B89	329,618	200,882	C89		D89	B89		
3	Streets and highways/C Roads	C46	828,524	D46	B46			C46		D46	B46		
4	Community development	C50		D50	B50	177,995	1,749,327	C50	80,265	D50	B50		
5	Liquor funds	C89	20,058	D89	B89			C89		D89	B89		
6	Intergovernmental service contracts	C89		D89	B89			C89		D89	B89		
7	Other - Specify <i>7</i>	C89		D89	B89			C89		D89	B89		
Part IV		C89		D89	B89			C89		D89	B89		
DIRECT EXPENDITURES BY PURPOSE AND SOURCE													

## Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE

GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
	Governmental Administration	Current operation direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current operation direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures
		(a)	(b)	(c)	(d)	(e)	(f)
1.1	Financial administration	E23 1,351,200	F23	G23	E23	F23	G23
1.2	Judicial/courts	E25 36,257	F25	G25	E25	F25	G25
1.3	Legal/attorney	E25	F25	G25	E25	F25	G25
1.4	General municipal buildings	E31 138,847	F31 827,390	G31	E31	F31	G31
1.5	Central administration	E29	F29	G29	E29	F29	G29
1.6	Planning and zoning	E29	F29	G29	E29	F29	G29
1.7	Economic development	E89 280,155	F89	G89	E89	F89	G89

CONTINUE ON PAGE 6 WITH PART IV

CONTINUE ON PAGE 6 WITH PART IV

**Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE - Continued**

Page 6

		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
<b>Public Safety</b>							
2.1 Police	E62	2,981,292	F62 514,729	G62	E62	F62	G62
2.2 Fire	E24	1,487,866	F24	G24	E24	F24	G24
2.3a Ambulance/paramedic - Use this line if the services are part of the fire department.	E24		F24	G24	E24	F24	G24
2.3b Ambulance/paramedic - Use this line if the services are not part of the fire department.	E32		F32	G32	E32	F32	G32
2.4 Corrections/jail	E05		F05	G05	E05	F05	G05
2.5 Protective inspection and regulation	E66	356,786	F66	G66	E66	F66	G66
<b>Environment and Housing</b>							
3.1 Sewer	E80		F80	G80	E80	F80	G80
3.2 Storm drainage	E80		F80	G80	E80	F80	G80
3.3 Solid waste management	E81		F81	G81	E81	F81	G81
3.4 Recycling programs	E81		F81	G81	E81	F81	G81
3.5 Housing & community development	E50		F50	G50	E50	F50	G50
3.6 Redevelopment agencies	E50	21,962	F50	G50	E50	F50	G50
3.7 Parks and recreation programs (not addressed below.)	E61	1,539,268	F61	G61	E61	F61	G61
3.8 Cultural & community events	E61	186,050	F61	G61	E61	F61	G61
3.9 Golf courses	E61		F61	G61	E61	F61	G61
3.10 Rodeo grounds & equestrian parks	E61		F61	G61	E61	F61	G61
3.11 Cemeteries	E03		F03	G03	E03	F03	G03
3.12 Libraries	E52	429,468	F52 74,497	G52	E52	F52	G52

CONTINUE ON PAGE 7 WITH PART IV

## Part IV

## DIRECT EXPENDITURES BY PURPOSE AND TYPE - CONTINUED

2006

		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
<b>Transportation</b>							
4.1 Roads & streets - maintenance and construction - See instructions	E44	2,182,884	F44	G44	E44	F44	G44
4.2 Other road and street maintenance - including snow removal	E44		F44	G44	E44	F44	G44
4.3 Sidewalk, curb, & gutter	E44		F44	G44	E44	F44	G44
4.4 Street lighting	E44		F44	G44	E44	F44	G44
4.5 Engineering	E44	479,265	F44	G44	E44	F44	G44
4.6 Municipal airports	E01	248,076	F01	G01	E01	F01	G01
4.7 Parking facilities	E61	7,832	F61	G61	E61	F61	G61
<b>Health</b>							
5.1 Own hospitals	E36		F36	G36	E36	F36	G36
5.2 Other hospitals	E38		F38	G38	E38	F38	G38
5.3 Health (other than hospitals)	E32		F32	G32	E32	F32	G32
<b>Interest on Debt</b>							
6.1 Interest on debt - Water supply system	E91				E91		
6.2 Interest on debt - Electric power system	E92				E92		
6.3 Interest on debt - Gas supply system	E93				E93		
6.4 Interest on debt - Transit or bus system	E94				E94		
6.5 Interest on debt - All other interest	E89	1,049,161			E89	225,874	

CONTINUE ON PAGE 8 WITH PART IV

**Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE - CONTINUED**

Page 8

		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
<b>Utilities</b>							
7.1	Water supply system	E91	F91	G91	E91 2,289,719	F91	G91
7.2	Electric power system	E92	F92	G92	E92	F92	G92
7.3	Gas supply system	E93	F93	G93	E93	F93	G93
7.4	Transit or bus system	E94	F94	G94	E94	F94	G94
8.1	<b>All Other Expenditures</b> All other expenditures - See Instructions - Specify $\nearrow$ Area Transit Loss on Disposal of Assets	E89 251,953	F89	G89	E89 52,598	F89	G89
8.2	All other expenditures - See Instructions - Specify $\nearrow$ Public Works Animal Control	E89 130,926	F89	G89	E89 38,464	F89	G89
8.3	All other expenditures - See Instructions - Specify $\nearrow$ Bond Principal	E89 4,857,179	F89	G89	E89	F89	G89
Remarks							

CONTINUE ON PAGE 9 WITH PART V



**Part V INTERGOVERNMENTAL EXPENDITURES**

	GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
	Paid to State		Paid to Other Governments		Paid to State		Paid to Other Governments	
1	Fire	L24	M24		L24	M24		
2	Highways	L44	M44		L44	M44		
3	Police	L62	M62		L62	M62		
4	Sanitation	L81	M81		L81	M81		
5	Recreation	L61	M61		L61	M61		
6	Community development	L50	M50		L50	M50		
7	Judicial and legal	L25	M25		L25	M25		
8	All other	L89	M89		L89	M89		

**Part VI PERSONNEL EXPENDITURES**

	GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
	Amount		Amount	
1	Report the total expenditure for salaries, wages, and benefits included in column (a + c) of Part IV, as well as any salaries, wages, and benefits paid to your own government's employees on force account construction projects.	Z00 6,542,174	Z00 1,210,018	

Remarks

CONTINUE ON PAGE 10 WITH PART VII

## GOVERNMENTAL AND ENTERPRISE FUNDS

## Detail of long-term debt outstanding

	Long-term Outstanding Debt	Outstanding at beginning of year		Issued during fiscal year (include all refunding debt)		Retired during fiscal year (include all refunded debt)		Total Outstanding (column (a) plus (b) minus (c))		Revenue and nonguaranteed bonds		Guaranteed bonds (column (e) plus (f) should equal column (d))	
		(a)		(b)		(c)		(d)		(e)		(f)	
1.1	All bonded debt	19U	33,360,024	29U		39U	5,553,145	27,806,879		44V	23,593,879	41V	4,213,000
1.2	Public debt for privately owned housing, industrial or business purposes	19T		24T		34T				44T		41T	
	Other Long-term Obligations		Outstanding balance at beginning of fiscal year		Issued during fiscal year		Retired during fiscal year		Balance at end of fiscal year				
		(a)		(b)		(c)		(d)					
2.1	Capital lease purchase agreements		998,674			689	297,663	701,011					
2.2	Accrued leave liability (sick leave and vacation)							588,053					
	Short-term (interest bearing) Debt		Outstanding balance at beginning of fiscal year		Balance at end of fiscal year								
3	Total short-term debt	61V		64V									

Remarks

CONTINUE ON PAGE 11 WITH PART VIII

2006

**Part VIII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR**

Cash and investments held at end of fiscal year	Reserves held for redemption of long-term debt	Unexpended proceeds from sales of bond issues held pending disbursement	All other funds except employee retirement funds
	W01 1,753,047	W31	W61 33,388,489

**Part IX RATES**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
1	Energy Sales and Use Tax Rate	6%			
2	Cable TV Franchise Tax Rate	6%			
3	Telephone Franchise Tax Rate	6%			

Remarks

**Part X DATA SUPPLIED BY**

Name (Please print)				Include this form with audit report/ financial statement submitted to: <b>STATE AUDITOR</b> UTAH STATE CAPITOL COMPLEX EAST OFFICE BUILDING, SUITE E310 PO BOX 142310 SALT LAKE CITY, UT 84114-2310  If you have any questions about the form, call or write: <b>KENT GODFREY</b> OFFICE OF THE STATE AUDITOR UTAH STATE CAPITOL Complex EAST OFFICE BUILDING, SUITE, E310 PO BOX 142310 SALT LAKE CITY, UTAH 84114-2310 Phone: (801) 538-1384 or 1-800-622-1243 Email: kgodfrey@utah.gov
Jace Bunting				
Telephone	Area code 435	Number 865-5104	Extension	
Title Finance Director			Date 12-6-06	